

# EXHIBIT A

# UMBAUGH

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January 2, 2019

Members of the Town of Whitestown  
Town Council  
6210 Veterans Drive  
Whitestown, IN 46075

Town of Whitestown Parks &  
Recreation Department  
6210 Veterans Drive  
Whitestown, IN 46075

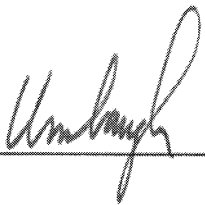
In connection with the calculation of the recreation impact fee for the purpose of financing capital improvements to the Parks & Recreation system of the Town of Whitestown, we have, at your request, compiled this special purpose report (the "Report") including the following schedules and appendices:

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Members of the Town of Whitestown  
Town Council  
Town of Whitestown Parks &  
Recreation Department  
Re: Recreation Impact Fee  
January 2, 2019  
Page Two

These schedules are intended for use by Town of Whitestown officials, the Department of Planning and Community Development, the Parks & Recreation Department and their respective advisors, for use in connection with implementation of the recreation impact fee within the Town of Whitestown. The use of these schedules should be restricted to this purpose.

The schedules and underlying assumptions are based upon information provided to us by the Town of Whitestown Department of Planning and Community Development, the Town of Whitestown Parks & Recreation Department, and by their respective advisors. In the preparation of the schedules contained in this Report, assumptions were made as noted regarding certain future events. As is the case with such assumptions regarding future events and transactions, some or all may not occur as expected and the resulting differences could be material. We have not examined the underlying assumptions nor have we audited or reviewed the historical data. Consequently, we express no opinion nor provide any other form of assurance thereon nor do we have a responsibility to prepare subsequent reports.



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## TOWN OF WHITESTOWN, INDIANA

### GENERAL COMMENTS

The Town of Whitestown, Indiana (the “Town”) adopted a recreation impact fee (the “2013 Impact Fee”) with Ordinance No. 2013-24 (the “2013 Impact Fee Ordinance”) pursuant to IC 36-7-4-1300 through IC 36-7-4-1342 (the “Enabling Legislation”). The 2013 Impact Fee Ordinance established the 2013 Impact Fee at an amount of \$953 per single family dwelling unit, and \$715 per multi-family dwelling unit effective July 14, 2014. The 2013 Impact Fee is collected at the time of issuance of a building permit by the Town.

The 2013 Impact Fee Ordinance, per the Enabling Legislation, expires five years after its effective date (July 14, 2014). The Town is pursuing the adoption of a replacement ordinance (the “2019 Impact Fee Ordinance”) as allowed by the Enabling Legislation. This report is intended to serve as the “Zone Improvement Plan” for the establishment of a new recreation impact fee (the “2019 Impact Fee”) pursuant to the Enabling Legislation.

The 2019 Impact Fee calculation is based on the infrastructure information and amenity level of service standards compiled by the Town and its advisors, and was calculated based on an analysis of recreation infrastructure needs over a 10-year planning horizon (2019-2028). The 2019 Impact Fee Ordinance will be effective six months following the adoption of the 2019 Impact Fee Ordinance for five years. The Town has also prepared a new Parks & Recreation Master Plan (the “2018 Master Plan”), and the Zone Improvement Plan for the 2019 Impact Fee will be included as a component of the 2018 Master Plan.

#### Impact Zone

The Enabling Legislation requires the Parks & Recreation Department to define the geographic area for the recreation infrastructure (the “Impact Zone”) that is analyzed in the Zone Improvement Plan. For the purposes of this Zone Improvement Plan, the Impact Zone is defined as the corporate limits of the Town of Whitestown. A map of the Impact Zone is attached to this Report as Appendix A.

#### Impact Fee Advisory Committee

As a part of the process of establishing the 2019 Impact Fee, the Town was required to form an “Impact Fee Advisory Committee” that consisted of five to ten members, with at least 40% of the members representing the development, building, and real estate industries. The Impact Fee Advisory Committee convened by the Town consisted of Nathan Messer, David Compton, Brittany Garriott, Chris McKinney and Savannah Solgere. The Impact Fee Advisory Committee met during the Zone Improvement Plan development process to discuss the 2019 Impact Fee and the Zone Improvement Plan.

#### Summary of 2019 Impact Fee Calculation – Page 8

This schedule illustrates the calculation of the 2019 Impact Fee of \$1,511 for a single family housing unit. The costs to be funded through the 2019 Impact Fee are based on the estimated 2028 cost of infrastructure improvements to meet the estimated level of service, with credits and deductions for the estimated non-local revenue contribution to recreation capital projects, the contribution of new residents to principal payments on outstanding bonds and the contribution of new residents to the Parks & Recreation Department’s annual capital projects budget through traditional means. The calculation of the 2019 Impact Fee was based upon a base implementation year of 2019.

GENERAL COMMENTSSummary of 2019 Impact Fee Calculation – Page 8 (cont'd)

The 2019 Impact Fee for a single family housing unit is adjusted to \$1,149 for a multi-family housing unit in order to reflect the varying needs for recreation infrastructure imposed by such developments. The adjustment factor for multi-family units was calculated based on average household size of occupied housing units data per the U.S. Census Bureau's American Community Survey.

Estimated Population and Housing Unit Growth 2019-2028 – Page 9

This schedule illustrates the historical population of the Town of Whitestown for the time period of 2010-2018, and the estimated population and residential building permits for 2019-2028. The population and housing unit history and future estimates are per the Town of Whitestown's Department of Planning and Community Development. The estimated housing unit growth information for 2019-2028 is based on the historical housing unit mix for the Town and U.S. Census Bureau data on average household size for the Town.

Estimated Housing Unit Growth and Impact Fee Equivalent – Page 10

This schedule illustrates the estimated residential unit growth for the Town over the planning horizon of 2019 to 2028 as shown on page 9 and adjusts it for multi-family housing units. The adjustment factors for these units were calculated based on average household size of occupied housing units data per the U.S. Census Bureau's American Community Survey. The adjustment is made in recognition of the varying recreation infrastructure needs created by different residential development types.

Current Amenities Inventory and Community Service Ratios for 2018 Population – Page 11

This schedule illustrates the impact fee study amenities and analyzes the current inventory versus the level of service standards for the amenities developed by the Parks & Recreation Department for the Zone Improvement Plan and the 2018 Master Plan. The target inventory was calculated by multiplying the target level of service ratios for the respective amenities types by the 2018 population of 9,000. The inventory deficits identified in this Report must be addressed by the Town using funding methods other than 2019 Impact Fee revenues, and they must be addressed prior to spending any 2019 Impact Fee revenues on that amenity type. The current amenities inventory for the Town is broken out by amenities provided by the Town.

The level of service standards for neighborhood and community park acreage, baseball/softball fields and trails utilized for the calculation of the 2019 Impact Fee differ from those outlined in the 2018 Master Plan. The Impact Fee Advisory Committee and the Parks & Recreation Department elected to adjust the level of service standards for these amenities types for the purposes of the 2019 Impact Fee in recognition of additional funding or acquisition methods that may be available to the Town to address these amenities. Additionally, certain amenities are included in this schedule and subsequent schedules for planning purposes only.

GENERAL COMMENTSAnalysis of 2013 Impact Fee Deficits – Page 12

The capital improvements that are eligible to be funded from the 2013 Impact Fee are shown in this schedule. The capital improvements and their estimated costs are per the 2013 Park Impact Fee Zone Improvement Plan that was prepared for the Town by Umbaugh. Funds on hand from the 2013 Impact Fee may be used to fund projects outlined in this schedule.

Estimated Amenities Needs to Meet Estimated Population Level of Service – Page 13

The estimated amenities needed to service the estimated 2023 and 2028 population of the Town are illustrated in this schedule. To determine the amenities inventory needs for the 2023 and 2028 populations, the level of service target ratios from page 11 are multiplied by the estimated population for the respective years from page 9.

The estimated deficits and surpluses are calculated based on the assumption that the 2018 target inventory is reached for each amenity. Revenues from the 2019 Impact Fee may only be used to fund amenities that have identified future deficits due to the estimated population growth.

Estimated Cost of Park & Recreation Amenities – Page 14

The estimated costs of the various recreation amenities are shown in this schedule. These costs are based on information provided by HWC Engineering and land value information provided by the Town. Appendix B provides a definition for each amenity type, which is the basis for the cost estimate.

Estimated Cost of Raising Current Inventory to 2018 Target Level of Service Standards – Page 15

The estimated cost of bringing the current recreation inventory up to the 2018 target level of service standards is shown in this schedule. Per the Enabling Legislation, the current inventory for each amenity must meet the level of service standards defined in the Zone Improvement Plan for the 2019 Impact Fee before 2019 Impact Fee revenues may be spent on that amenity type. Based on the current inventory for each amenity and the target level of service ratios defined in the 2019 Impact Fee Zone Improvement Plan the total estimated cost of bringing the current recreation amenities inventory up to the level of service standards defined on page 11 is \$1,136,475. It is anticipated that these costs will be funded through the use of the existing capital budget and 2013 Impact Fee revenues that are available for amenities identified on page 12. Grants and other non-local revenues will be utilized to the extent that they are available.

Estimated Impact Fee Cost of 2023 Improvements – Page 16

The estimated cost of amenities needed to serve the estimated 2023 population of the Town is shown in this schedule. The 2019 Impact Fee will be effective six months after the adoption of the 2019 Impact Fee Ordinance, and it will expire five years following its effective date. This schedule is meant to illustrate the estimated costs of new amenities needed to serve the 2023 population. The estimated cost amount is based on the costs identified on page 14, and adjusted to reflect an assumed annual inflation rate of 1.50%.

GENERAL COMMENTSEstimated Impact Fee Cost of 2028 Improvements – Page 17

The estimated cost of amenities needed to serve the estimated 2028 population of the Town is shown in this schedule. The Enabling Legislation specifies that the impact fee calculation be based on the estimated costs of infrastructure over a 10-year planning horizon. Thus, the total cost identified in this schedule is used as the total cost of infrastructure that may be funded using the 2019 Impact Fee revenues. The estimated cost amount is based on the costs identified on page 14, and adjusted to reflect an assumed annual inflation rate of 1.50%.

Estimated Annual 2019 Impact Fee Revenues – Page 18

This schedule shows the estimated annual revenues for the 2019 Impact Fee. The estimated revenues are calculated by multiplying the estimated residential units for each year by the 2019 Impact Fee for the respective residential development type. The calculations are based upon a base implementation year of 2019.

Estimated Non-Local Revenue Credit – Page 19

The estimated credit for non-local revenues used for recreation infrastructure is shown in this schedule. It is assumed that 40% of the estimated cost of all impact-fee related land acreage needs will be met through the use of impact fee revenues, with the rest being acquired through private donations or conversion of existing undeveloped acreage to developed uses with an estimated value of \$266,904 (either through donations of funds or donations of actual park acreage). The Town received DNR State Grants in 2013, 2015, and 2017 totaling \$256,525. The non-local revenue credit calculation includes an assumption of additional grant and donation receipts during the plan horizon in an equal amount to those received during the last five years.

Estimated New Population Share of Principal Payments on Outstanding Bonds – Page 20

This schedule shows the calculation of the estimated share of the principal payments on the outstanding Building Corporation Ad Valorem Property Tax First Mortgage Bonds, Series 2018 (the “2018 Bonds”) that will be funded by new residents. The 2018 Bonds are payable from ad valorem property taxes levied on all property located within the Town. The 2018 Bonds currently have \$2,130,000 in principal remaining and mature February 1, 2038.

It is assumed that new residents will pay a share proportional to their makeup of the total population of the Town. Based on these assumptions, it is assumed that new residents will contribute \$711,840 to the principal payments on the Outstanding Bonds made during the planning horizon of the 2019 Impact Fee Zone Improvement Plan. Currently, there are no plans to issue additional debt for parks improvements during the planning horizon.

GENERAL COMMENTSEstimated New Population Share of Capital Budget – Page 21

This schedule shows the calculation of the estimated share of the Parks & Recreation Department's annual capital budget that will be funded by new residents. The annual Parks & Recreation Department capital budget is funded from sources including (but not limited to) property taxes, financial institutions taxes, commercial vehicle excise taxes, auto/aircraft excise taxes, food & beverage taxes and other local revenue sources.

It is assumed that the historical average capital budget amount of \$77,000 will be held constant into the future, and new residents will pay a share proportional to their makeup of the total population of the Town. Based on these assumptions, it is assumed that new residents will contribute 55.00% of the total capital projects budget in 2028, or \$246,770 over the entire 10-year planning horizon.

Estimated Annual 2019 Impact Fee Revenues and Expenditures – Page 22

The estimated annual revenues from the 2019 Impact Fee, the estimated new population's contribution to bond principal and the estimated new population's contribution to the capital budget are compared to the estimated expenditures of these revenues over the 10-year planning horizon in this schedule. The estimates are based on the accumulation of revenues and the estimated need for new amenities as dictated by population growth and the level of service standards.

Historical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Donations or Debt – Page 23

This schedule shows the historical capital expenditures for recreation from 2013 through budgeted 2017.

Historical Impact Fee Receipts and Expenditures – Page 24

This schedule shows the receipts and expenditures for the recreation impact fees. The first collection year of the 2013 Impact Fee was 2015. The 2013 Impact Fee revenues may only be spent on items identified in the capital improvements plan provided in the 2013 Impact Fee Zone Improvement Plan, which is shown on page 12.

The 2018 fund balance as of December 19, 2018 is \$855,387 per the Town of Whitestown. The Department does have plans to spend the remaining balance of 2013 Impact Fee revenues on projects identified in the 2013 Impact Fee Zone Improvement Plan.



**TOWN OF WHITESTOWN, INDIANA**

**SUMMARY OF 2019 IMPACT FEE CALCULATION**

**2019 Impact Fee Calculation:**

Cost of meeting 2028 Level of Service needs	\$5,834,910 (1)
Less: Estimated non-local revenues	(523,429) (2)
Less: New resident capital budget contribution	(246,770) (3)
Less: New resident contribution to bond principal payments	<u>(711,840) (4)</u>
Capital costs to be funded by 2019 Impact Fees	4,352,871
Divided by estimated equivalent housing units	<u>2,880 (5)</u>
2019 Impact Fee for single-family unit	<u><u>\$1,511</u></u>

**2019 Impact Fee Schedule by Development Type (6):**

Single-family home	100%	\$1,511
Multi-family home	76%	\$1,149

(1) See page 17.

(2) See page 19.

(3) See page 21.

(4) See page 20.

(5) See page 10.

(6) Adjustment percentages based on population per household census data for the Town of Whitestown.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

# TOWN OF WHITESTOWN, INDIANA

## ESTIMATED POPULATION AND HOUSING UNIT GROWTH 2019-2028

Year	Population	Population Change	New Housing Units		
			Single Family	Multi- Family	Total
Historical (1)					
2010	3,151				
2011	3,453	302			
2012	3,985	532			
2013	4,480	495	196	23	219
2014	5,788	1,308	214	14	228
2015	6,766	978	219	18	237
2016	7,598	832	225	24	249
2017	8,179	581	165	19	184
2018	9,000	821	250	35	285
Estimated (2)					
2019	9,630	630	250	50	300
2020	10,300	670	250	50	300
2021	11,020	720	250	50	300
2022	11,790	770	250	50	300
2023	12,850	1,060	250	50	300
2024	14,040	1,190	250	50	300
2025	15,340	1,300	250	50	300
2026	16,760	1,420	250	50	300
2027	18,310	1,550	250	50	300
2028	20,000	1,690	250	50	300

(1) Per the Town of Whitestown Department of Planning and Community Development.

(2) Based on information provided by the Town of Whitestown Department of Planning and Community Development.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

# TOWN OF WHITESTOWN, INDIANA

## ESTIMATED HOUSING UNIT GROWTH AND IMPACT FEE EQUIVALENT

Year	Estimated Housing Unit Growth (1)			Housing Unit Adjustment Percentage (2)		Adjusted Equivalent Housing Unit Growth (3)		
	Single Family	Multi-Family	Total	Single Family	Multi-Family	Single Family	Multi-Family	Total
2019	250	50	300	100%	76%	250	38	288
2020	250	50	300	100%	76%	250	38	288
2021	250	50	300	100%	76%	250	38	288
2022	250	50	300	100%	76%	250	38	288
2023	250	50	300	100%	76%	250	38	288
2024	250	50	300	100%	76%	250	38	288
2025	250	50	300	100%	76%	250	38	288
2026	250	50	300	100%	76%	250	38	288
2027	250	50	300	100%	76%	250	38	288
2028	250	50	300	100%	76%	250	38	288
Totals	<u>2,500</u>	<u>500</u>	<u>3,000</u>			<u>2,500</u>	<u>380</u>	<u>2,880</u>

(1) See page 9.

(2) Based on population per household in occupied housing units data from the American Community Survey of the U.S. Census Bureau.

(3) Represents equivalent housing units for the impact fee calculation.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**CURRENT AMENITIES INVENTORY AND COMMUNITY SERVICE RATIOS FOR 2018 POPULATION**

Amenity	Target Ratio		Current Ratio (Town Provided)	Current Inventory (Town Provided)	Unit	2018 Target Inventory	2018 Inventory Surplus/ (Deficit)
	(1)		(2)	(1)		(3)	
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	(4)	5.40 acres/1,000 people	16.20	Acres	9.00	7.20
Community Parks (11-100 acres)	2.00 acres/1,000 people	(4)	4.13 acres/1,000 people	37.20	Acres	18.00	19.20
Playgrounds	1.00 structure/2,500 people		1.11 structure/2,500 people	4.00	Ea.	3.60	0.40
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		2.78 structure/5,000 people	5.00	Ea.	1.80	3.20
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		1.11 structures/10,000 people	1.00	Ea.	0.90	0.10
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		0.00 structures/20,000 people	0.00	Ea.	0.45	(0.45)
Soccer - Youth and Regulation Fields	1.00 field/10,000 people		0.00 fields/10,000 people	0.00	Ea.	0.90	(0.90)
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	(4)	0.00 field/5,000 people	0.00	Ea.	1.00	(1.00)
Outdoor Basketball Courts	1.00 court/5,000 people		2.78 courts/5,000 people	5.00	Ea.	1.80	3.20
Tennis Courts	1.00 courts/5,000 people		1.67 courts/5,000 people	3.00	Ea.	1.80	1.20
Trails (all surface miles)	5.50 miles/6,000 people	(4)	6.27 miles/4,000 people	14.10	Miles	8.25	5.85
Dog Park	1.00 site/ 20,000 people		0.00 sites/20,000 people	0.00	Ea.	0.45	(0.45)
Multi-purpose Fields	N/A	(5)	1.00 field/9,000 people	1.00	Ea.	0.00	1.00
Football Fields	1.00 site/20,000 people		0.00 fields/20,000 people	0.00	Ea.	0.45	(0.45)
Volleyball Pit	1.00 site/5,000 people		0.56 sites/5,000 people	1.00	Ea.	1.80	(0.80)
Splash Park	N/A	(5)	1.00 sites/9,000 people	1.00	Ea.	0.00	1.00
Community Center	N/A	(5)	0.00 s.f./9,000 people	0.00	S.F.	0.00	0.00
Community Gardens	N/A	(5)	1.00 site/9,000 people	1.00	Ea.	0.00	1.00
Indoor Multi Purpose	N/A	(5)	1.00 site/9,000 people	1.00	S.F.	0.00	1.00
Tot Lots	N/A	(5)	1.00 site/9,000 people	1.00	Ea.	0.00	1.00

(1) Per the 2018 Parks and Recreation Master Plan prepared by HWC Engineering.

(2) Represents the current ratio provided by Town owned/managed facilities. Calculated by dividing the current inventory of Town owned/managed amenities by the estimated 2018 Whitestown population of 9,000.

(3) Based on the Target Ratios multiplied by the 2018 population of 9,000 for the Town of Whitestown.

(4) Target Service Ratio adjusted for Impact Fee Purposes.

(5) Included for planning purposes only.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ANALYSIS OF 2013 IMPACT FEE DEFICITS**  
***As defined by the 2013 Impact Fee Plan***

Amenity	Target Ratio	Current Ratio (Town Provided)	Current Inventory (Town Provided)	Unit	2013 Impact Fee Target Inventory	2013 Impact Fee Inventory Surplus/ (Deficit)
	(1)	(2)	(3)		(4)	
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	5.40 acres/1,000 people	16.20	Acres	9.00	7.20
Community Parks (11-100 acres)	5.00 acres/1,000 people	4.13 acres/1,000 people	37.20	Acres	45.00	(7.80)
Playgrounds	1.00 structure/2,500 people	1.11 structure/2,500 people	4.00	Ea.	3.60	0.40
Shelters, Small (up to 50 people)	1.00 structure/5,000 people	2.78 structure/5,000 people	5.00	Ea.	1.80	3.20
Shelters, Medium (50-99 people)	1.00 structure/10,000 people	1.11 structures/10,000 people	1.00	Ea.	0.90	0.10
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people	0.00 structures/20,000 people	0.00	Ea.	0.45	(0.45)
Soccer - Youth and Regulation Fields	N/A	(5) 0.00 fields/10,000 people	0.00	Ea.	0.00	0.00
Baseball/Softball Fields (60' and 90' base path)	1.00 field/5,000 people	0.00 field/5,000 people	0.00	Ea.	1.80	(1.80)
Outdoor Basketball Courts	1.00 court/5,000 people	2.78 courts/5,000 people	5.00	Ea.	1.80	3.20
Tennis Courts	N/A	(5) 1.67 courts/5,000 people	3.00	Ea.	0.00	3.00
Trails (all surface miles)	0.50 miles/1,000 people	6.27 miles/4,000 people	14.10	Miles	4.50	9.60
Dog Park	N/A	(5) 0.00 sites/20,000 people	0.00	Ea.	0.00	0.00
Multi-purpose Fields	N/A	(5) 1.00 field/9,000 people	1.00	Ea.	0.00	1.00
Football Fields	N/A	(5) 0.00 fields/20,000 people	0.00	Ea.	0.00	0.00
Volleyball Pit	1.00 site/5,000 people	0.56 sites/5,000 people	1.00	Ea.	1.80	(0.80)
Splash Park	1.00 site/8,000 people	1.00 sites/9,000 people	1.00	Ea.	1.13	(0.13)
Community Center	N/A	(5) 0.00 s.f./9,000 people	0.00	S.F.	0.00	0.00
Community Gardens	N/A	(5) 1.00 site/9,000 people	1.00	Ea.	0.00	1.00
Indoor Multi Purpose	N/A	(5) 1.00 site/9,000 people	1.00	Ea.	0.00	1.00
Tot Lots	N/A	(5) 1.00 site/9,000 people	1.00	Ea.	0.00	1.00

(1) Per the 2013 Recreation Impact Fee Zone Improvement Plan.

(2) Represents the current ratio provided by Town owned/managed facilities. Calculated by dividing the current inventory of Town owned/managed amenities by the 2018 Whitestown population of 9,000.

(3) Represents the current inventory of amenities owned/managed by the Town per the 2018 Master Plan.

(4) Based on the Target Ratios multiplied by the estimated 2018 population of 9,000 for the Town of Whitestown.

(5) Included for planning purposes only.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED AMENITIES NEEDS TO MEET ESTIMATED POPULATION LEVEL OF SERVICE**

Amenity	Level of Service Target Ratio	2018 Current Inventory (Town Provided)	Unit	2018 Target Inventory	Year 2023		Year 2028	
					Target Inventory	Inventory Surplus/ (Deficit)	Target Inventory	Inventory Surplus/ (Deficit)
	(1)	(1)		(2)	(3)		(4)	
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	16.20	Acres	9.00	12.85	3.35	20.00	(3.80)
Community Parks (11-100 acres)	2.00 acres/1,000 people	37.20	Acres	18.00	25.70	11.50	40.00	(2.80)
Playgrounds	1.00 structure/2,500 people	4.00	Ea.	3.60	5.14	(1.14)	8.00	(4.00)
Shelters, Small (up to 50 people)	1.00 structure/5,000 people	5.00	Ea.	1.80	2.57	2.43	4.00	1.00
Shelters, Medium (50-99 people)	1.00 structure/10,000 people	1.00	Ea.	0.90	1.29	(0.29)	2.00	(1.00)
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people	0.00	Ea.	0.45	0.64	(0.19)	1.00	(0.55)
Soccer - Youth and Regulation Fields	1.00 field/10,000 people	0.00	Ea.	0.90	1.29	(0.39)	2.00	(1.10)
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	0.00	Ea.	1.00	1.43	(0.43)	2.22	(1.22)
Outdoor Basketball Courts	1.00 court/5,000 people	5.00	Ea.	1.80	2.57	2.43	4.00	1.00
Tennis Courts	1.00 courts/5,000 people	3.00	Ea.	1.80	2.57	0.43	4.00	(1.00)
Trails (all surface miles)	5.50 miles/6,000 people	14.10	Miles	8.25	11.78	2.32	18.33	(4.23)
Dog Park	1.00 site/ 20,000 people	0.00	Ea.	0.45	0.64	(0.19)	1.00	(0.55)
Multi-purpose Fields	N/A	(5)	1.00	0.00	0.00	1.00	0.00	1.00
Football Fields	1.00 site/20,000 people	0.00	Ea.	0.45	0.64	(0.19)	1.00	(0.55)
Volleyball Pit	1.00 site/5,000 people	1.00	Ea.	1.80	2.57	(0.77)	4.00	(2.20)
Splash Park	N/A	(5)	1.00	0.00	0.00	1.00	0.00	1.00
Community Center	N/A	(5)	0.00	0.00	0.00	0.00	0.00	0.00
Community Gardens	N/A	(5)	1.00	0.00	0.00	1.00	0.00	1.00
Indoor Multi Purpose	N/A	(5)	1.00	0.00	0.00	1.00	0.00	1.00
Tot Lots	N/A	(5)	1.00	0.00	0.00	1.00	0.00	1.00

(1) Per the 2018 Parks and Recreation Master Plan prepared by HWC Engineering.

(2) Based on the Target Ratios multiplied by the 2018 population of 9,000.

(3) Based on the Target Ratios multiplied by the estimated 2023 population of 11,500.

(4) Based on the Target Ratios multiplied by the estimated 2028 population of 14,000.

(5) Included for planning purposes only.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

# TOWN OF WHITESTOWN, INDIANA

## ESTIMATED COST OF PARK & RECREATION AMENITIES

	Target Service Ratio	Estimated Unit Cost	Unit
	(1)	(2)	
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	\$58,000 (3)	Acres
Community Parks (11-100 acres)	2.00 acres/1,000 people	58,000 (3)	Acres
Playgrounds	1.00 structure/2,500 people	300,000	Ea.
Shelters, Small (up to 50 people)	1.00 structure/5,000 people	48,500	Ea.
Shelters, Medium (50-99 people)	1.00 structure/10,000 people	152,000	Ea.
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people	466,500	Ea.
Soccer - Youth and Regulation Fields	1.00 field/10,000 people	360,000	Ea.
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	394,000	Ea.
Outdoor Basketball Courts	1.00 court/5,000 people	70,000	Ea.
Tennis Courts	1.00 courts/5,000 people	75,000	Ea.
Trails (all surface miles)	5.50 miles/6,000 people	425,000	Miles
Dog Park	1.00 site/ 20,000 people	150,000	Ea.
Multi-purpose Fields	N/A (4)	274,000	Ea.
Football Fields	1.00 site/20,000 people	269,000	Ea.
Volleyball Pit	1.00 site/5,000 people	25,000	Ea.
Splash Park	N/A (4)	450,000	Ea.
Community Center	N/A (4)	N/A	S.F.
Community Gardens	N/A (4)	25,000	Ea.
Indoor Multi Purpose	N/A (4)	325	S.F.
Tot Lots	N/A (4)	92,500	Ea.

(1) See page 11.

(2) Per HWC Engineering.

(3) Based on the appraised value of current parks projects.

(4) Included for planning purposes only.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED COST OF RAISING CURRENT INVENTORY TO 2018 TARGET LEVEL OF SERVICE STANDARDS**

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2018 Target Inventory	2018 Inventory Surplus/ (Deficit)	Cost to Meet 2018 Need	Anticipated Funding Source
	(1)	(2)	(1)	(1)	(1)	(3)	(3)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	\$58,000	16.20	9.00	7.20	\$0	
Community Parks (11-100 acres)	2.00 acres/1,000 people	58,000	37.20	18.00	19.20	0	
Playgrounds	1.00 structure/2,500 people	300,000	4.00	3.60	0.40	0	
Shelters, Small (up to 50 people)	1.00 structure/5,000 people	48,500	5.00	1.80	3.20	0	
Shelters, Medium (50-99 people)	1.00 structure/10,000 people	152,000	1.00	0.90	0.10	0	
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people	466,500	0.00	0.45	(0.45)	209,925	2013 Impact Fees, Budget
Soccer - Youth and Regulation Fields	1.00 field/10,000 people	360,000	0.00	0.90	(0.90)	324,000	Budget
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	394,000	0.00	1.00	(1.00)	394,000	2013 Impact Fees, Budget, Non-government Sources
Outdoor Basketball Courts	1.00 court/5,000 people	70,000	5.00	1.80	3.20	0	
Tennis Courts	1.00 courts/5,000 people	75,000	3.00	1.80	1.20	0	
Trails (all surface miles)	5.50 miles/6,000 people	425,000	14.10	8.25	5.85	0	
Dog Park	1.00 site/ 20,000 people	150,000	0.00	0.45	(0.45)	67,500	Budget
Multi-purpose Fields	N/A	(4) 274,000	1.00	0.00	1.00	0	
Football Fields	1.00 site/20,000 people	269,000	0.00	0.45	(0.45)	121,050	Budget
Volleyball Pit	1.00 site/5,000 people	25,000	1.00	1.80	(0.80)	20,000	2013 Impact Fees, Budget
Splash Park	N/A	(4) 450,000	1.00	0.00	1.00	0	
Community Center	N/A	(4) N/A	0.00	0.00	0.00	0	
Community Gardens	N/A	(4) 25,000	1.00	0.00	1.00	0	
Indoor Multi Purpose	N/A	(4) 325	1.00	0.00	1.00	0	
Tot Lots	N/A	(4) 92,500	1.00	0.00	1.00	0	
Total						<u>\$1,136,475</u>	

(1) See page 11.

(2) See page 14.

(3) Per State law, impact fees cannot be used to finance projects needed to meet current infrastructure deficits. The Parks budget is funded through property taxes, income taxes and other local revenue sources.

(4) Included for planning purposes only.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)



**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED IMPACT FEE COST OF 2023 IMPROVEMENTS**

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2018 Target Inventory	2023 Target Inventory	2023 Inventory Surplus/ (Deficit)	Cost to Meet 2023 Need
	(1)	(2)	(1)	(1)	(3)	(4)	(5)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	\$62,500	16.20	9.00	12.85	3.35	\$0
Community Parks (11-100 acres)	2.00 acres/1,000 people	62,500	37.20	18.00	25.70	11.50	0
Playgrounds	1.00 structure/2,500 people	323,200	4.00	3.60	5.14	(1.14)	368,448
Shelters, Small (up to 50 people)	1.00 structure/5,000 people	52,200	5.00	1.80	2.57	2.43	0
Shelters, Medium (50-99 people)	1.00 structure/10,000 people	163,700	1.00	0.90	1.29	(0.29)	47,473
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people	502,500	0.00	0.45	0.64	(0.19)	95,475
Soccer - Youth and Regulation Fields	1.00 field/10,000 people	387,800	0.00	0.90	1.29	(0.39)	151,242
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	424,500	0.00	1.00	1.43	(0.43)	182,535
Outdoor Basketball Courts	1.00 court/5,000 people	75,500	5.00	1.80	2.57	2.43	0
Tennis Courts	1.00 courts/5,000 people	80,800	3.00	1.80	2.57	0.43	0
Trails (all surface miles)	5.50 miles/6,000 people	458,000	14.10	8.25	11.78	2.32	0
Dog Park	1.00 site/ 20,000 people	(6) 161,700	0.00	0.45	0.64	(0.19)	30,723
Multi-purpose Fields	N/A	(6) 295,200	1.00	0.00	0.00	1.00	0
Football Fields	1.00 site/20,000 people	289,800	0.00	0.45	0.64	(0.19)	55,062
Volleyball Pit	1.00 site/5,000 people	27,000	1.00	1.80	2.57	(0.77)	20,790
Splash Park	N/A	(6) 485,000	1.00	0.00	0.00	1.00	0
Community Center	N/A	(6) N/A	0.00	0.00	0.00	0.00	0
Community Gardens	N/A	27,000	1.00	0.00	0.00	1.00	0
Indoor Multi Purpose	N/A	300	1.00	0.00	0.00	1.00	0
Tot Lots	N/A	99,700	1.00	0.00	0.00	1.00	0
Total							<u><u>\$951,748</u></u>

(1) See page 11.

(2) See page 14. Assumes 1.50% annual inflation from 2018 cost estimates.

(3) See page 13.

(4) Assumes that the 2018 target inventory is reached for amenities with 2018 deficiencies.

(5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type (adjusted for inflation) multiplied by the 2023 Inventory Deficits.

(6) Included for planning purposes only.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED IMPACT FEE COST OF 2028 IMPROVEMENTS**

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2018 Target Inventory	2028 Target Inventory	2028 Inventory Surplus/ (Deficit)	Cost to Meet 2028 Need
	(1)	(2)	(1)	(1)	(3)	(4)	(5)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	(6) \$67,400	16.20	9.00	20.00	(3.80)	\$256,120
Community Parks (11-100 acres)	2.00 acres/1,000 people	(6) 67,400	37.20	18.00	40.00	(2.80)	188,720
Playgrounds	1.00 structure/2,500 people	348,100	4.00	3.60	8.00	(4.00)	1,392,400
Shelters, Small (up to 50 people)	1.00 structure/5,000 people	56,200	5.00	1.80	4.00	1.00	0
Shelters, Medium (50-99 people)	1.00 structure/10,000 people	176,400	1.00	0.90	2.00	(1.00)	176,400
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people	541,400	0.00	0.45	1.00	(0.55)	297,770
Soccer - Youth and Regulation Fields	1.00 field/10,000 people	417,800	0.00	0.90	2.00	(1.10)	459,580
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	(6) 457,500	0.00	1.00	2.22	(1.22)	558,150
Outdoor Basketball Courts	1.00 court/5,000 people	81,300	5.00	1.80	4.00	1.00	0
Tennis Courts	1.00 courts/5,000 people	87,000	3.00	1.80	4.00	(1.00)	87,000
Trails (all surface miles)	5.50 miles/6,000 people	(6) 493,500	14.10	8.25	18.33	(4.23)	2,087,505
Dog Park	1.00 site/ 20,000 people	174,200	0.00	0.45	1.00	(0.55)	95,810
Multi-purpose Fields	N/A	318,000	1.00	0.00	0.00	1.00	0
Football Fields	1.00 site/20,000 people	312,100	0.00	0.45	1.00	(0.55)	171,655
Volleyball Pit	1.00 site/5,000 people	29,000	1.00	1.80	4.00	(2.20)	63,800
Splash Park	N/A	522,500	1.00	0.00	0.00	1.00	0
Community Center	N/A	N/A	0.00	0.00	0.00	0.00	0
Community Gardens	N/A	29,000	1.00	0.00	0.00	1.00	0
Indoor Multi Purpose	N/A	300	1.00	0.00	0.00	1.00	0
Tot Lots	N/A	107,400	1.00	0.00	0.00	1.00	0
Total							<u>\$5,834,910</u>

(1) See page 11.

(2) See page 14. Assumes 1.50% annual inflation from 2018 cost estimates.

(3) See page 13.

(4) Assumes that the 2018 target inventory is reached for amenities with 2018 deficiencies.

(5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type (adjusted for inflation) multiplied by the 2028 Inventory Deficits.

(6) Target Service Ratio adjusted for Impact Fee Purposes.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED ANNUAL 2019 IMPACT FEE REVENUES**

Year	Estimated Housing Unit Growth (1)			Impact Fee per Unit (2)		Estimated Impact Fee Revenues			Cumulative Revenues
	Single Family	Multi-Family	Total	Single Family	Multi-Family	Single Family	Multi-Family	Total	
2019	250	50	300	\$1,511	\$1,149	\$377,750	\$57,450	\$435,200	\$435,200
2020	250	50	300	1,511	1,149	377,750	57,450	435,200	870,400
2021	250	50	300	1,511	1,149	377,750	57,450	435,200	1,305,600
2022	250	50	300	1,511	1,149	377,750	57,450	435,200	1,740,800
2023	250	50	300	1,511	1,149	377,750	57,450	435,200	2,176,000
2024	250	50	300	1,511	1,149	377,750	57,450	435,200	2,611,200
2025	250	50	300	1,511	1,149	377,750	57,450	435,200	3,046,400
2026	250	50	300	1,511	1,149	377,750	57,450	435,200	3,481,600
2027	250	50	300	1,511	1,149	377,750	57,450	435,200	3,916,800
2028	250	50	300	1,511	1,149	377,750	57,450	435,200	4,352,000
Totals	<u>2,500</u>	<u>500</u>	<u>3,000</u>			<u>\$3,777,500</u>	<u>\$574,500</u>	<u>\$4,352,000</u>	

(1) See page 9.

(2) See page 8.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED NON-LOCAL REVENUE CREDIT**

Estimated land deficiency for plan horizon (acres)	6.60 (1)
Less: Estimated land acquisition through impact fee purchase (acres)	<u>(2.64) (2)</u>
Estimated land acquisition through donation/conversion (acres)	3.96
Estimated 2028 price per acre of land	<u>\$67,400 (3)</u>
Estimated non-local revenue credit for land	\$266,904
Estimated grant receipts for plan horizon	<u>256,525 (4)</u>
Total estimated non-local revenue credit	<u><u>\$523,429</u></u>

(1) See page 13.

(2) Assumes that 60% of the acreage deficit will be addressed through donations received, based on historical trends.

(3) Based on the estimated cost of an acre of land, as shown on page 14. Assumes 1.50% annual inflation.

(4) The Town received DNR State Grants in 2013, 2015, and 2017 totaling \$256,525.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED NEW POPULATION SHARE OF PRINCIPAL PAYMENTS**  
**ON OUTSTANDING BONDS**

<u>Budget Year</u>	<u>Principal Due</u>	<u>New Population Percentage of Total Population</u>	<u>New Population Contribution to Principal Due</u>
	(1)	(2)	(3)
2019	\$185,000	6.54%	\$12,100
2020	190,000	12.62%	23,980
2021	200,000	18.33%	36,660
2022	200,000	23.66%	47,320
2023	210,000	29.96%	62,920
2024	215,000	35.90%	77,190
2025	220,000	41.33%	90,930
2026	230,000	46.30%	106,490
2027	235,000	50.85%	119,500
2028	245,000	55.00%	134,750
Total			<u><u>\$711,840</u></u>

- (1) Represents annual principal payments due on the outstanding Building Corporation Ad Valorem Property Tax First Mortgage Bonds, Series 2018.
- (2) Based on the current and estimated population of the Town of Whitestown, as shown earlier in the Report.
- (3) Assumes the contribution of new residents to the capital projects budget is proportional to the number of new residents compared to the total population of the Town of Whitestown

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED NEW POPULATION SHARE OF CAPITAL BUDGET**

Budget Year	Capital Budget	New Population Percentage of Total Population	New Population Contribution to Capital Budget
	(1)	(2)	(3)
2019	\$77,000	6.54%	\$5,040
2020	77,000	12.62%	9,720
2021	77,000	18.33%	14,110
2022	77,000	23.66%	18,220
2023	77,000	29.96%	23,070
2024	77,000	35.90%	27,640
2025	77,000	41.33%	31,820
2026	77,000	46.30%	35,650
2027	77,000	50.85%	39,150
2028	77,000	55.00%	42,350
Total			<u><u>\$246,770</u></u>

- (1) See page 23. Assumes the Town's future capital projects expenditures for park projects remains constant through the planning horizon of 2028.
- (2) Based on the current and estimated population of the Town of Whitestown.
- (3) Assumes the contribution of new residents to the capital projects budget is proportional to the number of new residents compared to the total population of the Town of Whitestown.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED ANNUAL 2019 IMPACT FEE REVENUES AND EXPENDITURES**

	Base Unit Cost	Estimated Cost (1)										
		Year										
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
	(2)											
Neighborhood Parks (1-10 acres)	\$58,000	(\$29,450)	(\$29,900)	(\$30,350)	(\$30,800)	(\$31,250)	(\$19,020)	(\$19,320)	(\$19,620)	(\$13,280)	(\$13,480)	(\$236,470)
Community Parks (11-100 acres)	58,000	(11,780)	(11,960)	(12,140)	(12,320)	(12,500)	(19,020)	(19,320)	(26,160)	(26,560)	(26,960)	(178,720)
Playgrounds	300,000	0	(352,374)	0	0	0	(469,040)	(476,047)	0	0	0	(1,297,461)
Shelters, Small (up to 50 people)	48,500	0	0	0	0	0	0	0	0	0	0	0
Shelters, Medium (50-99 people)	152,000	(46,290)	0	0	0	0	0	0	(119,840)	0	0	(166,130)
Pavilion/Shelter (100-199 people)	466,500	0	0	(97,560)	0	0	0	0	(183,925)	0	0	(281,485)
Soccer - Youth and Regulation Fields	360,000	0	0	0	0	0	(432,960)	0	0	0	0	(432,960)
Baseball/Softball Fields (60' and 90' base path)	394,000	0	0	0	0	(517,890)	0	0	0	0	0	(517,890)
Outdoor Basketball Courts	70,000	0	0	0	0	0	0	0	0	0	0	0
Tennis Courts	75,000	0	0	0	0	0	0	0	0	0	(87,000)	(87,000)
Trails (all surface miles)	425,000	(215,700)	(218,950)	(222,250)	(225,600)	(229,000)	(232,450)	(235,950)	(119,750)	(116,688)	(118,440)	(1,934,778)
Dog Park	150,000	0	0	0	0	0	0	0	(93,005)	0	0	(93,005)
Multi-purpose Fields	274,000	0	0	0	0	0	0	0	0	0	0	0
Football Fields	269,000	0	(152,405)	0	0	0	0	0	0	0	0	(152,405)
Volleyball Pit	25,000	0	0	0	(26,600)	0	0	(33,360)	0	0	0	(59,960)
Splash Park	450,000	0	0	0	0	0	0	0	0	0	0	0
Community Center	N/A	0	0	0	0	0	0	0	0	0	0	0
Community Gardens	25,000	0	0	0	0	0	0	0	0	0	0	0
Indoor Multi Purpose	325	0	0	0	0	0	0	0	0	0	0	0
Tot Lots	92,500	0	0	0	0	0	0	0	0	0	0	0
Total Cost		(273,770)	(735,689)	(331,950)	(264,520)	(759,390)	(1,153,470)	(764,677)	(542,680)	(143,248)	(232,400)	(\$5,438,264)
Estimated Impact Fee Revenues (3)		435,200	435,200	435,200	435,200	435,200	435,200	435,200	435,200	435,200	435,200	
Estimated Non-Local Revenue Credit (4)		52,343	52,343	52,343	52,343	52,343	52,343	52,343	52,343	52,343	52,343	
Estimated New Resident Bond Credit (5)		12,100	23,980	36,660	47,320	62,920	77,190	90,930	106,490	119,500	134,750	
Estimated Capital Budget Contribution (6)		5,040	9,720	14,110	18,220	23,070	27,640	31,820	35,650	39,150	42,350	
Estimated Net Revenues/(Loss)		230,913	(214,446)	206,363	288,563	(185,857)	(561,097)	(154,384)	87,003	502,945	432,243	
Beginning Balance		855,387 (7)	1,086,300	871,854	1,078,217	1,366,780	1,180,923	619,826	465,442	552,445	1,055,390	
Ending Balance		\$1,086,300	\$871,854	\$1,078,217	\$1,366,780	\$1,180,923	\$619,826	\$465,442	\$552,445	\$1,055,390	\$1,487,633	

(1) See page 14. Assumes 1.50% annual inflation over 2018 cost estimates.

(2) See page 14.

(3) See page 18.

(4) See page 19. Assumes the credit is applied equally over the 10-year plan horizon.

(5) See page 20.

(6) See page 21.

(7) See page 24. As of December 19, 2018 per the Town of Whitestown.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

## TOWN OF WHITESTOWN, INDIANA

### **HISTORICAL RECREATION CAPITAL IMPROVEMENTS** **EXPENDITURES NOT FUNDED THROUGH RECREATION** **IMPACT FEES, GRANTS, DONATIONS OR DEBT**

<u>Budget Year</u>	<u>Capital Expenditures</u> (1)
2013	\$11,725
2014	0
2015	33,500
2016	176,430
2017	160,495
Average	\$77,000

(1) Per the Town of Whitestown.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)



**TOWN OF WHITESTOWN, INDIANA**

**HISTORICAL IMPACT FEE RECEIPTS AND EXPENDITURES (1)**

***Park Impact Fee Fund - 454***

**(Unaudited)**

<u>Year</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u>
2015	\$0.00	\$281,135.00	\$0.00	\$281,135.00
2016	281,135.00	197,989.00	0.00	479,124.00
2017	479,124.00	170,351.00	40,000.00	609,475.00
2018      (2)	609,475.00	245,912.00	0.00	855,387.00

(1) Per the Town of Whitestown.

(2) As of December 19, 2018 per the Town of Whitestown.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report  
dated January 2, 2019 of Umbaugh)

## **APPENDIX A**

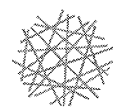
### **MAP OF THE TOWN OF WHITESTOWN**



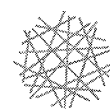
## **APPENDIX B**

### **AMENITIES DEFINITIONS AND COST ESTIMATES**

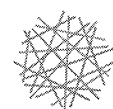
AMENITY	COST	QUANTITY
<b>Playgrounds</b>	<b>\$ 300,000</b>	<b>each</b>
Play ground equipment		
Accessible surfacing		
Signage		
Lighting		
Drinking fountain (x1)		
Benches (x3)		
Shade structure (x1)		
Parking for 10 cars		
<b>Small Shelter</b>	<b>\$ 48,500</b>	<b>each</b>
Up to 50 people (24' x 24') with a concrete pad		
Picnic tables (x5)		
Grills (x2)		
Parking for 5 cars		
Litter & Recycling Receptacles (1)		
<b>Medium Shelter</b>	<b>\$ 152,000</b>	<b>each</b>
50 to 99 people (40' x 40') with a concrete pad		
Picnic tables (x10)		
Grills (x4)		
Electricity & Lighting		
Drinking fountain (x1)		
Parking for 20 cars		
Litter & Recycling Receptacles (2)		
<b>Pavilion/Shelter</b>	<b>\$ 466,500</b>	<b>each</b>
100 to 199 people (100' x 150')		
Picnic tables (x20)		
Grills (x6)		
Restroom		
Electricity & Lighting		
Drinking fountain (x2)		
Parking for 40 cars		
Litter & Recycling Receptacles (3)		
<b>Soccer - Youth Fields &amp; Regulation Fields</b>	<b>\$ 360,000</b>	<b>each</b>
Multi-use field (100 yds x 130 yds)		
Bleachers on concrete pads (x1)		
Wireless electric scoreboard (x1)		
Goals (2)		
Irrigation		
Athletic field lighting		



Natural turf		
<b>Baseball/Softball Fields (60' and 90' base path)</b>	<b>\$ 394,000</b>	<b>each</b>
Multi-use (200-300 ft)		
Athletic field lighting		
Fencing		
Backstops		
Dugouts with roofs (x2)		
Bleachers on concrete pads (x2)		
Wireless electric scoreboards		
Irrigation		
Drainage tile		
Natural Turf		
<b>Outdoor Basketball Courts</b>	<b>\$ 70,000</b>	<b>each</b>
50' x 84'		
Asphalt surfacing and line markings		
Heavy duty baskets and goals		
Can include lighting		
<b>Tennis Courts</b>	<b>\$ 75,000</b>	<b>each</b>
Net equipment		
Permanent fencing		
Specialty court surfacing and line marking		
Can include lighting		
<b>Trails</b>	<b>\$ 425,000</b>	<b>per mile</b>
Paved Surfacing		
10 ft wide		
Site amenities (trash receptacles, benches)		
Trees		
Landscaping		
Wayfinding		
Secure bicycle parking		
<b>Dog Park</b>	<b>\$ 150,000</b>	<b>each</b>
Two 2.5 acre tracts of land		
Perimeter fencing		
Dog waste stations		
Specialty gate entry points		
Water fountains and wash off facilities		
Play equipment		
Can include lighting		
<b>Multi-Purpose Fields</b>	<b>\$ 274,000</b>	<b>each</b>



Multi-use field		
Bleachers on concrete pad (x1)		
Wireless electric scoreboard (x1)		
Irrigation		
Athletic field lighting		
<b>Football Fields</b>	<b>\$ 269,000</b>	<b>each</b>
Multi-use		
Goals (x2)		
Bleachers on concrete pad (x2)		
Wireless electric scoreboards (x1)		
Athletic field lighting		
Team benches (x2)		
Natural turf		
<b>Volleyball Pit</b>	<b>\$ 25,000</b>	<b>each</b>
Drainage		
Sand		
Netting		
Court edging		
Can include lighting		
<b>Splash Park</b>	<b>\$ 450,000</b>	<b>each</b>
Decking		
Splash features		
Mechanical systems (recirculating)		
Could have water play surfacing		
Shade		
Fencing		
Can include lighting		
Rinse off shower		
<b>Community Gardens</b>	<b>\$ 25,000</b>	<b>each</b>
Garden plots		
Raised planting beds		
Fencing		
Access to water		
Shed		
Benches (x3)		
Picnic tables (x2)		
<b>Indoor Multi Purpose</b>	<b>\$ 325</b>	<b>per SFT</b>
Multi-purpose courts (basketball, volleyball)		
Multi-sport soccer field		
Indoor seating		



Office space		
Storage		
Restroom		
Lighting		
Parking		
<b>Tot Lots</b>	<b>\$ 92,500</b>	<b>each</b>
6 months to 23 months		
Accessible surfacing		
Signage		
Water fountain (x1)		
Benches (x3)		
Shade structure (x1)		

